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State of New Hampshire Department of Revenue Administration

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MUNICIPAL AND PROPERTY
DIVISION
James P. Gerry
Director

Samuel T. Greene
Assistant Director

December 18, 2019

Town of Northumberland
ATTN: Board of Selectmen
10 Station Square
Groveton, NH 03582-

RE: 2018 Assessment Review

Honorable Members of the Board of Selectmen:

The New Hampshire Department of Revenue Administration has completed its review of the Town of Northumberland's assessments required by RSA 21-J: 11-a. The Department has considered the degree to which assessments in Northumberland achieved substantial compliance with applicable statutes and rules. The Department considered compliance with the six assessment areas specifically identified in RSA 21-J: 11-a, and RSA 21-J: 14-b I. (c):

They are:

- A. Level of assessments and uniformity of assessments are within acceptable ranges as recommended by the Assessing Standards Board (ASB) by considering, where appropriate, an assessment-to-sales-ratio study conducted by the Department for the municipality;
- B. Assessment practices substantially comply with applicable statutes and rules;
- C. Exemption and credit procedures substantially comply with applicable statutes and rules;
- D. Assessments are based on reasonably accurate data;
- E. Assessments of various types of properties are reasonably proportional to other types of properties within the municipality; and,
- F. For all revaluations including full revaluations, partial revaluations, cyclical revaluations and statistical updates conducted on or after the April 1, 2006 assessment year, either by an independent contractor or an in-house assessor, a report based on the most recent edition of the Uniform Standards of Professional Appraisal Practice (USPAP) shall be produced.

TDD Access: Relay NH 1-800-735-2964

Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.

In accordance with RSA 21-J: 11-a, II, the Department shall report its findings to the ASB and the municipality. This letter constitutes our report.

After completing its review, the Department has determined that the Town of Northumberland is not in substantial compliance with applicable assessing statutes and rules as identified in RSA 21-J: 11-a, I and RSA 21-J: 14-b, I(c) because it has not met one or more of the standards adopted by the ASB pursuant to N.H. Administrative Rule ASB 102.02. See Standards for Monitoring of Local Assessing Practices by the Department of Revenue Administration Adopted by the Assessing Standards Board May 11, 2018 (the ASB Standards).

The ASB standards not met include:

ASB III, C. 2. and 3. Religious, Educational, and Charitable Exemptions. The American Legion is exempt by statute (72:23-a) but must file annually a form A-9 (72:23-c).

Attached please find the Department's worksheets indicating areas that should be addressed.

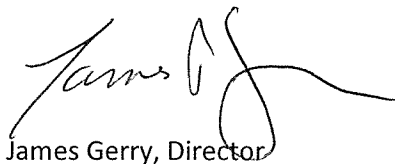
Prior to the release of this report to the ASB you have an opportunity to respond to the findings in this report. Please let us know within 30 days if you have a response to this letter.

We would like to thank you and the staff members who assisted the Department for working with us in an understanding and cooperative manner.

Your next Assessment Review is scheduled for 2023. Should you be interested in changing your Assessment Review year, such a request may be approved so long as the time between reviews does not exceed five years.

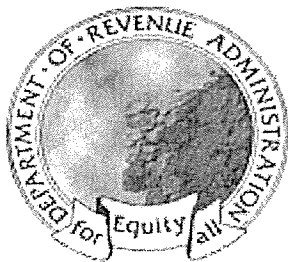
If you have any questions, feel free to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "James Gerry", with a stylized flourish extending from the end.

James Gerry, Director
Municipal and Property Division

cc: Assessing Standards Board
File



**NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL and PROPERTY DIVISION**

**RELIGIOUS, EDUCATIONAL, AND CHARITABLE
EXEMPTIONS COVER SHEET APRIL 1, 2018**

ASB III, C. 2. and 3.

Name of Municipality:

Northumberland

Total Sample Size

C2

C3

9

2

Unacceptable Samples

1

0

Acceptable Samples

8

2

Percent of Acceptable Samples (Minimum 95%)

88.9%

100.0%

C2 = All religious, educational, and charitable exemptions should have on file a current BTLA Form A-9, List of Real Estate on which Exemption is Claimed as described in TAX 401.01 (b)

C3 = All charitable exemptions should have on file a current BTLA Form A-12 Charitable Organization Financial Statement, as described in TAX 401.01 (c).

Municipality of Northumberland **In the Category of REL., EDUC., CHAR. EXEMPTIONS**

	C2	C3
Met Standard		X
Did Not Meet Standard	X	

Comments:

DRA Appraiser Signature:

Vicky Ayer

Date:

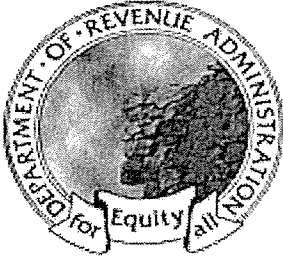
12/16/17

DRA Supervisor Initials:

PA

Date:

12/16/17



NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

RELIGIOUS, EDUCATIONAL, and CHARITABLE EXEMPTIONS as of APRIL 1, 2018

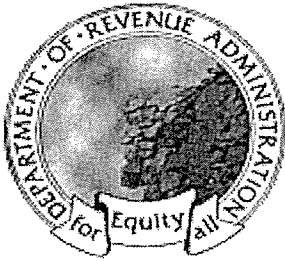
ASB III, C. 2 and 3.

Name of Municipality: Northumberland

Date of Review: 1/30/2019

RSA 72 :23 III, IV, V and VI

Sample Number	Parcel ID:	Religious	Educational	Charitable		Annually reviewed per RSA 74:2	Results
		<u>A BTLA Form A-9 Application properly filed before April 15, completed and signed by the applicant per RSA 72:23 III</u>	<u>A BTLA Form A-9 Application properly filed before April 15, completed and signed by the applicant per RSA 72:23 IV</u>	<u>A BTLA Form A-9 Application properly filed before April 15, completed and signed by the applicant per RSA 72:23 V</u>	<u>A BTLA Form A- 12 filed before June 1, per RSA 72:23 VI</u>		
1	102-020-00-00		No			Yes	Did Not Meet Standard
2	104-060-00-00	Yes				Yes	Met Standard
3	104-281-00-00	Yes				Yes	Met Standard
4	107-003-00-00	Yes				Yes	Met Standard
5	107-019-00-00			Yes	Yes	Yes	Met Standard
6	107-098-00-00			Yes	Yes	Yes	Met Standard
7	107-100-00-00	Yes				Yes	Met Standard



NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

RELIGIOUS, EDUCATIONAL, and CHARITABLE EXEMPTIONS as of APRIL 1, 2018

ASB III, C. 2 and 3.

Name of Municipality: Northumberland	Date of Review: 1/30/2019
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RSA 72 :23 III, IV, V and VI

Sample Number	Parcel ID:	Religious	Educational	Charitable		Annually reviewed per RSA 74:2	Results
		A BTLA Form A-9 Application properly filed before April 15, completed and signed by the applicant per RSA 72:23 III	A BTLA Form A-9 Application properly filed before April 15, completed and signed by the applicant per RSA 72:23 IV	A BTLA Form A-9 Application properly filed before April 15, completed and signed by the applicant per RSA 72:23 V	A BTLA Form A-12 filed before June 1, per RSA 72:23 VI		
8	214-026-00-00	Yes				Yes	Met Standard
9	256-019-00-00	Yes				Yes	Met Standard

Comments:

Sample # 1 did not file an A-9 form as required by 72:23-c.

DRA Appraiser Signature:	Vicky Ayer	Date:	1/30/2019
DRA Supervisor Initials	AB	Date:	12/16/19